

Committee on Ways and Means

The Tax Relief and Health Care Act of 2006

Summary of House Amendment to H.R. 6111

- H.R. 6111 provides that the Tax Court may review claims for equitable innocent spouse relief.
- H.R. 6111 passed the House on suspension by voice vote on December 5, 2006 and passed the Senate by unanimous consent with an amendment on December 7, 2006.
- The House amendment to H.R. 6111 adds the following:
 1. The complete text of H.R. 6408, the *Tax Relief and Health Care Act of 2006*, which provides extension and modification of certain tax relief provisions through 2007, extension of certain expiring energy provisions and other energy provisions, health savings account (HSA) provisions, other tax relief provisions and miscellaneous provisions (Division A, Division B, Division C: Titles I and II, Title IV Sections 401 through 405).
 2. Provisions with respect to White Pine County, Nevada wilderness conservation, recreation and development (Division C: Title III).
 3. Temporary duty reductions for certain cotton shirting fabric and cotton trust fund provisions (Division C: Title IV, Sections 406 and 407).
 4. A provision that allows Medicare beneficiaries who are enrolled in traditional fee-for-service but not enrolled in a prescription drug plan to enroll in a Medicare Advantage plan that does not offer drug coverage after their enrollment period ended. These beneficiaries would be allowed to make this change once during the year, after their enrollment period had ended. This amendment would sunset in two years. (Division B: Title II, Section 206).
- The text of H.R. 6111 as passed by the House is retained in the House amendment to H.R. 6111 (Division C: Title IV, Section 408)